

Amendments to the Specification

Please replace the paragraph at page 1, lines 6 through 9 with the following amended paragraph:

This application is related to co-pending U.S. Patent Application entitled "Modem Relay Application over VoIP Network," by Lewis *et. al.*, U.S. Patent Application No. 09/894,725, filed on June 28, 2001, now abandoned, the entire teachings of which are incorporated herein by reference.